



**United States Embassy Georgetown, Guyana
Message for U.S. Citizens
The Affordable Care Act and U.S. Citizens Abroad
December 20, 2013**

U.S. citizens living abroad are generally subject to the same individual shared responsibility provision as U.S. citizens living in the United States. Starting in 2014, the individual shared responsibility provision calls for each individual to have minimum essential coverage (MEC) for each month, qualify for an exemption, or make a payment when filing his or her federal income tax return. However, U.S. citizens or residents living abroad for at least 330 days within a 12-month period are treated as having MEC during those 12 months and thus will not owe a shared responsibility payment for any of those 12 months. Also, U.S. citizens who qualify as a bona fide resident of a foreign country for an entire taxable year are treated as having **MEC** for that year.

All U.S. citizens are subject to the individual shared responsibility provision, as are all permanent residents and all foreign nationals who are in the United States long enough during a calendar year to qualify as resident aliens for tax purposes. Foreign nationals who live in the United States for a short enough period that they do not become resident aliens for federal income tax purposes are not subject to the individual shared responsibility payment even though they may have to file a U.S. income tax return. The IRS has more information available on when a foreign national becomes a resident alien for federal income tax purposes. Learn more at <http://www.irs.gov/taxtopics/tc851.html>.

For general questions about the Act, see the dedicated ACA website operated by [U.S. Department of Health and Human Services \(HHS\)](#). The [HHS website](#) includes a link to information about whether U.S. citizens residing abroad are subject to ACA. The Health Insurance Marketplace, sometimes known as the Health Insurance Exchange, is a new way to find quality health coverage. To be eligible for health coverage through the Marketplace, you must live in the United States; must be a U.S. citizen or national (or be lawfully present) and can't be currently incarcerated.

For tax issues related to ACA, see the [ACA page](#) within the IRS website. The IRS site provides further links/webpages, depending on whether you are an individual, employer, or other organization. For more information, see the [Question and Answer page for Individuals](#).

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The U.S. Embassy in Georgetown is located at 100 Duke & Young Streets, Kingston, Georgetown. During regular business hours you may call (592) 225-4900/9 Ext. 4222. If you are a U.S. citizen in need of urgent assistance, the emergency number for the U.S. Embassy is (592) 623-1992.

END U.S. CITIZEN MESSAGE